

## Regulation History

**Type of Regulation:** Sales and Use Tax

Regulation: 1588

Title: *Seeds, Plants and Fertilizer*

**Preparation:** Monica Silva

**Legal Contact:** Monica Silva

The State Board of Equalization proposes to adopt amendments to Sales and Use Tax Regulation 1588, *Seeds, Plants and Fertilizer*, to specifically include carbon dioxide in the definition of fertilizer

### History of Proposed Regulation:

December 17-18, 2014	Public Hearing
October 31, 2014	OAL publication date; 45-day public comment period begins; Interested Parties mailing
October 20, 2014	Notice to OAL
September 23, 2014	Business Tax Committee, Board Authorized Publication (Vote 5-0)

Sponsor:	NA
Support:	NA
Oppose:	NA